

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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LIFE ENRICHMENT FOUNDATION,	:	
Individually, and On Behalf of All Others	:	
Similarly Situated,	:	Electronically Filed
	:	
Plaintiff,	:	Civil Action No.: 1:07-cv-09633-LBS
	:	(ECF Case)
v.	:	
	:	Hon. Lenonard B. Sand
MERRILL LYNCH & CO., INC., E.	:	
STANLEY O'NEAL, AHMASS L.	:	
FAKAHANY, GREGORY J. FLEMING and	:	
JEFFREY N. EDWARDS,	:	
	:	
Defendants.	:	
-----	X	
<i>(Additional Captions on the Following Page)</i>		

**DECLARATION OF ALAN I. ELLMAN IN SUPPORT
OF THE MOTION OF FRANKFURT-TRUST INVESTMENT-GESELLSCHAFT mbH
FOR CONSOLIDATION, APPOINTMENT AS LEAD PLAINTIFF, AND APPROVAL
OF SELECTION OF LEAD COUNSEL**

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MICHAEL J. SAVENA, Individually, and On	:	
Behalf of All Others Similarly Situated,	:	
	:	Electronically Filed
Plaintiff,	:	
	:	Civil Action No.: 1:07-cv-09837-LBS
v.	:	(ECF Case)
	:	
MERRILL LYNCH & CO., INC., E.	:	Hon. Leonard B. Sand
STANLEY O'NEAL, AHMASS L.	:	
FAKAHANY, GREGORY J. FLEMING and	:	
JEFFREY EDWARDS,	:	
	:	
Defendants.	:	
-----		X
GARY KOSSEF, Individually, and On Behalf	:	
of All Others Similarly Situated,	:	
	:	Electronically Filed
Plaintiff,	:	
	:	Civil Action No.: 1:07-cv-10984-LBS
v.	:	(ECF Case)
	:	
MERRILL LYNCH & CO., INC., E.	:	Hon. Leonard B. Sand
STANLEY O'NEAL, AHMASS L.	:	
FAKAHANY, GREGORY J. FLEMING and	:	
JEFFREY EDWARDS,	:	
	:	
Defendants.	:	
-----		X
ROBERT R. GARBER, Individually, and On	:	
Behalf of All Others Similarly Situated,	:	
	:	Electronically Filed
Plaintiff,	:	
	:	Civil Action No.: 1:07-cv-11080-LBS
v.	:	(ECF Case)
	:	
MERRILL LYNCH & CO., INC., E.	:	Hon. Leonard B. Sand
STANLEY O'NEAL, AHMASS L.	:	
FAKAHANY, GREGORY J. FLEMING and	:	
JEFFREY EDWARDS,	:	
	:	
Defendants.	:	
-----		X

Alan I. Ellman declares under penalty of perjury this day 31st day of December, 2007:

1. I am an attorney with the law firm of Labaton Sucharow LLP. I submit this declaration in support of the motion of Frankfurt-Trust Investment-Gesellschaft mbH (“Frankfurt Trust”) for consolidation, appointment as lead plaintiff of the securities class action against Merrill Lynch & Co. (“Merrill”), and for approval of selection of lead counsel.

2. Attached hereto as Exhibit A is a true and correct copy of the signed certification of Frankfurt Trust pursuant to the requirements of the Private Securities Litigation Reform Act of 1995. 15 U.S.C. §78u-4(a)(2).

3. Attached hereto as Exhibit B is a true and correct copy of a chart of Frankfurt Trust’s transactions and approximate losses in Merrill’s securities.

4. Attached hereto as Exhibit C is a true and correct copy of the notice to class members concerning the first-filed of the above-captioned actions that was published on October 30, 2007 on *Business Wire*, advising the public of the pendency of a class action filed on behalf of shareholders of Merrill.

5. Attached hereto as Exhibit D is a true and correct copy of the firm resume of Labaton Sucharow LLP.

I hereby declare under penalty of perjury that the foregoing is true and correct.

A handwritten signature in black ink, appearing to read 'A. I. ELLMAN', written over a horizontal line.

ALAN I. ELLMAN (AE-7347)